

REGISTERED CHARITY NUMBER: 1083150

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED
5 APRIL 2016
FOR**

**PALS (PARTNERS FOR ACTIVE LEISURE
SCHEME) WEST BERKSHIRE**

Griffins
Chartered Accountants
Griffins Court
24-32 London Road
NEWBURY
Berkshire
RG14 1JX

**PALS (PARTNERS FOR ACTIVE LEISURE
SCHEME) WEST BERKSHIRE**

**CONTENTS OF THE FINANCIAL STATEMENTS
for the year ended 5 April 2016**

	Page
Report of the Trustees	1 to 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Financial Statements	6 to 9
Detailed Statement of Financial Activities	10 to 11

**PALS (PARTNERS FOR ACTIVE LEISURE
SCHEME) WEST BERKSHIRE**

**REPORT OF THE TRUSTEES
for the year ended 5 April 2016**

The trustees present their report with the financial statements of the charity for the year ended 5 April 2016. 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 for Smaller Entities (the FRSSE) (effective 1 January 2015).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The object of the charity is to give physically disabled children between the ages 5 and 18 the chance to join in leisure opportunities, enabling them to make friends and gain greater independence. The charity also runs an 18plus group in order to provide continuing support.

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the trust's aims and objectives and in planning further activities.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The charity continues to provide activities for 5-12 year-olds in the form of the Fun Factory. Activities include crafts, cooking and various sports and games.

The PALS Youth Club group (PYC) provides support for those children in the age 12-18. The club meets them the opportunity to increase their independence and extend their social networks. The club meets regularly on a weekly basis, with opportunities for residential trips to outdoor activity centre.

The 18plus group has proved to be popular and provides additional support to children as they approach adulthood. Activities include visits to the theatre, meals out and residential trips.

Fundraising activities

The committee aim to maintain reserves of unrestricted funds of an amount to cover the expected activity costs for the following year.

FUTURE PLANS

The fund raising committee will be organising more fund raising events and target private and corporate donors, with a view to meeting the charity's objects and reserves policy.

The committee are continuing to review the major risks to which the charity is potentially exposed to, and are seeking to mitigate those risks.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

PALS West Berkshire is a registered charity affiliated to SCOPE. The charity was formed and is governed under a constitution dated 10 January 2000.

Recruitment and appointment of new trustees

Members of executive committee retire by rotation after three years and are appointed by election of the members at the AGM.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1083150

**PALS (PARTNERS FOR ACTIVE LEISURE
SCHEME) WEST BERKSHIRE**

**REPORT OF THE TRUSTEES
for the year ended 5 April 2016**

REFERENCE AND ADMINISTRATIVE DETAILS

Principal address

The PALS Office
Mayridge Farm
Englefield
READING
Berkshire
RG7 5JT

Trustees

Mrs H Kew - resigned 1/12/2015
Mrs J West
Ms V Blackett
Mrs P Elsley
Mrs S Haines

Independent examiner

Griffins
Chartered Accountants
Griffins Court
24-32 London Road
NEWBURY
Berkshire
RG14 1JX

Approved by order of the board of trustees on and signed on its behalf by:



Ms V Blackett - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
PALS (PARTNERS FOR ACTIVE LEISURE
SCHEME) WEST BERKSHIRE**

I report on the accounts for the year ended 5 April 2016 set out on pages four to nine.

Respective responsibilities of trustees and examiner

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

It is my responsibility to:

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

Basis of the independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

Independent examiner's statement

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

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
- to keep accounting records in accordance with Section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Griffins
Chartered Accountants
Griffins Court
24-32 London Road
NEWBURY
Berkshire
RG14 1JX

Date: 22.06.16

**PALS (PARTNERS FOR ACTIVE LEISURE
SCHEME) WEST BERKSHIRE**

**STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 5 April 2016**

		Unrestricted fund	Restricted fund	year ended 5/4/16 Total funds	period 6/4/13 to 5/4/15 Total funds
	Notes	£	£	£	£
INCOME AND ENDOWMENTS FROM					
Donations and legacies		26,881	-	26,881	41,465
Other trading activities	2	3,684	-	3,684	-
Investment income	3	163	-	163	206
Total		<u>30,728</u>	<u>-</u>	<u>30,728</u>	<u>41,671</u>
EXPENDITURE ON					
Raising funds		829	-	829	784
Charitable activities					
Childrens activities		49,105	-	49,105	66,176
Other		2,052	-	2,052	(84)
Total		<u>51,986</u>	<u>-</u>	<u>51,986</u>	<u>66,876</u>
NET INCOME/(EXPENDITURE)		<u>(21,258)</u>	<u>-</u>	<u>(21,258)</u>	<u>(25,205)</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>89,749</u>	<u>-</u>	<u>89,749</u>	<u>114,954</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>68,491</u></u>	<u><u>-</u></u>	<u><u>68,491</u></u>	<u><u>89,749</u></u>

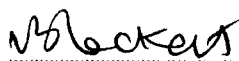
The notes form part of these financial statements

**PALS (PARTNERS FOR ACTIVE LEISURE
SCHEME) WEST BERKSHIRE**

**BALANCE SHEET
At 5 April 2016**

	Notes	Unrestricted fund £	Restricted fund £	2016 Total funds £	2015 Total funds £
FIXED ASSETS					
Tangible assets	7	1,396	-	1,396	1,876
CURRENT ASSETS					
Cash at bank and in hand		68,416	-	68,416	89,193
CREDITORS					
Amounts falling due within one year	8	(1,321)	-	(1,321)	(1,320)
NET CURRENT ASSETS		<u>67,095</u>	<u>-</u>	<u>67,095</u>	<u>87,873</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>68,491</u>	<u>-</u>	<u>68,491</u>	<u>89,749</u>
NET ASSETS		<u><u>68,491</u></u>	<u><u>-</u></u>	<u><u>68,491</u></u>	<u><u>89,749</u></u>
FUNDS	9				
Unrestricted funds				<u>68,491</u>	<u>89,749</u>
TOTAL FUNDS				<u><u>68,491</u></u>	<u><u>89,749</u></u>

The financial statements were approved by the Board of Trustees on and were signed on its behalf by:



Ms V Blackett -Trustee

**PALS (PARTNERS FOR ACTIVE LEISURE
SCHEME) WEST BERKSHIRE**

**notes to the financial statements
for the year ended 5 April 2016**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity have been prepared in accordance with the Charities SORP (FRSSE) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities (the FRSSE) (effective 1 January 2015)', the Financial Reporting Standard for Smaller Entities (effective January 2015) and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 25% on reducing balance
Computer equipment	- 33% on reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. OTHER TRADING ACTIVITIES

	year ended	period
	5/4/16	6/4/13
	£	to
	5/4/15	£
Fundraising events	<u>3,684</u>	<u>-</u>

**PALS (PARTNERS FOR ACTIVE LEISURE
SCHEME) WEST BERKSHIRE**

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the year ended 5 April 2016

3. INVESTMENT INCOME

	year ended	period
	5/4/16	6/4/13
	£	to
		5/4/15
		£
Deposit account interest	163	206
	<u> </u>	<u> </u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 5 April 2016 nor for the period ended 5 April 2015.

Trustees' expenses

There were no trustees' expenses paid for the year ended 5 April 2016 nor for the period ended 5 April 2015.

5. STAFF COSTS

The average monthly number of employees during the year was as follows:

	year ended	period
	5/4/16	6/4/13
		to
		5/4/15
		3
Employees	-	<u> </u>
	<u> </u>	<u> </u>

No employees received emoluments in excess of £60,000.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted	Restricted	Total
	fund	fund	funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	41,465	-	41,465
Investment income	206	-	206
Total	<u>41,671</u>	<u> </u>	<u>41,671</u>
EXPENDITURE ON			
Raising funds	784	-	784
Charitable activities			
Childrens activities	66,176	-	66,176
Other	(84)	-	(84)
Total	<u>66,876</u>	<u> </u>	<u>66,876</u>
NET INCOME/(EXPENDITURE)	<u>(25,205)</u>	<u> </u>	<u>(25,205)</u>

**PALS (PARTNERS FOR ACTIVE LEISURE
SCHEME) WEST BERKSHIRE**

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the year ended 5 April 2016

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted fund £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	114,954	-	114,954
TOTAL FUNDS CARRIED FORWARD	<u>89,749</u>	<u>-</u>	<u>89,749</u>

7. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 6 April 2015 and 5 April 2016	<u>13,421</u>	<u>215</u>	<u>13,636</u>
DEPRECIATION			
At 6 April 2015	11,666	94	11,760
Charge for year	<u>439</u>	<u>41</u>	<u>480</u>
At 5 April 2016	<u>12,105</u>	<u>135</u>	<u>12,240</u>
NET BOOK VALUE			
At 5 April 2016	<u>1,316</u>	<u>80</u>	<u>1,396</u>
At 5 April 2015	<u>1,755</u>	<u>121</u>	<u>1,876</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2016 £	2015 £
Other creditors	<u>1,321</u>	<u>1,320</u>

9. MOVEMENT IN FUNDS

	At 6/4/15 £	Net movement in funds £	At 5/4/16 £
Unrestricted funds			
General fund	89,749	(21,258)	68,491
TOTAL FUNDS	<u>89,749</u>	<u>(21,258)</u>	<u>68,491</u>

**PALS (PARTNERS FOR ACTIVE LEISURE
SCHEME) WEST BERKSHIRE**

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the year ended 5 April 2016

9. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	30,728	(51,986)	(21,258)
	-----	-----	-----
TOTAL FUNDS	30,728	(51,986)	(21,258)
	=====	=====	=====

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 5 April 2016.

**PALS (PARTNERS FOR ACTIVE LEISURE
SCHEME) WEST BERKSHIRE**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 5 April 2016**

	year ended 5/4/16 £	period 6/4/13 to 5/4/15 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	26,881	41,465
Other trading activities		
Fundraising events	3,684	-
Investment income		
Deposit account interest	163	206
Total incoming resources	30,728	41,671
EXPENDITURE		
Raising donations and legacies		
Fundraising & publicity	829	784
Charitable activities		
Wages	33,622	42,459
Postage and stationery	775	109
Sundries	403	135
Activities costs	8,588	12,084
Volunteers expenses	119	340
Travel costs	1,743	2,671
Co-ordinator expenses	790	5,108
	46,040	62,906
Support costs		
Management		
Insurance	614	589
Telephone	1,041	1,380
Advertising	1,223	111
Stationery & office supplies	77	459
Depreciation of tangible and heritage assets	480	624
	3,435	3,163
Finance		
Bank charges	110	107

This page does not form part of the statutory financial statements

**PALS (PARTNERS FOR ACTIVE LEISURE
SCHEME) WEST BERKSHIRE**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 5 April 2016**

	year ended	period
	5/4/16	6/4/13
	£	to
		5/4/15
		£
Governance costs		
Auditors' remuneration for non audit work	1,320	(84)
Professional fees	252	-
	<u>1,572</u>	<u>(84)</u>
Total resources expended	51,986	66,876
	<u> </u>	<u> </u>
Net expenditure	<u>(21,258)</u>	<u>(25,205)</u>