

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2021
FOR
PALS (PARTNERS FOR ACTIVE LEISURE
SCHEME) WEST BERKSHIRE

C B Heslop And Company Limited
Chartered Accountants
1 High Street
Thatcham
Berks
RG19 3JG

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

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for the year ended 5 APRIL 2021**

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

**REPORT OF THE TRUSTEES
for the year ended 5 APRIL 2021**

The trustees present their report with the financial statements of the charity for the year ended 5 April 2021. 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) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The object of the charity is to give physically disabled children between the ages of 5 and 18 the chance to join in leisure opportunities, enabling them to make friends and gain greater independence. The charity also runs an 18 plus 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 to 11 year olds in the form of the Fun Factory. Activities include crafts, cooking and various sports and games. This group meets weekly in term time.

The charity has recognised that the needs of the older children would be better met in two groups, so a new group has been created, The Rockets for 12 to 16 year olds. The PALS Youth Club group (PYC) provides support for young people from 16 to 18. Both groups meet fortnightly and provide an opportunity for the members to increase their independence and extend their social networks, through participation in a range of activities, as well as residential trips.

The charity also provides weekend and holiday activities.

The 18+ group provides additional support to the young people as they enter adulthood. Activities include visits to the theatre, restaurants and pubs.

Fundraising activities

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

FINANCIAL REVIEW

Financial position

This year the charity has received a grant from the local council which has been used to help cover the costs of activities.

Reserves policy

The trustees aim to maintain free reserves in unrestricted funds so that there is enough that they can provide sufficient funds to respond to applications and can ensure that all costs are covered in the next year.

FUTURE PLANS

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

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 and was originally affiliated to SCOPE, becoming independent in 2000.

Recruitment and appointment of new trustees

Members of the executive committee are appointed for three years initially with an option of up to two further terms of three years and are appointed by election of the members at the AGM.

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

**REPORT OF THE TRUSTEES
for the year ended 5 APRIL 2021**

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
1083150

Principal address
The PALS Office
Mayridge Farm
Englefield
Berks
RG7 5JT

Trustees
Mrs P Elsley
Ms J West
H F J Bankes
Miss H E Picken
T R Snook

Independent Examiner
N Rivers
C B Heslop And Company Limited
Chartered Accountants
1 High Street
Thatcham
Berks
RG19 3JG

Approved by order of the board of trustees on 2/4/2021 and signed on its behalf by:



.....
Miss H E Picken - Trustee

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

Independent examiner's report to the trustees of PALS (Partners for Active Leisure Scheme) West Berkshire

I report to the charity trustees on my examination of the accounts of PALS (Partners for Active Leisure Scheme) West Berkshire (the Trust) for the year ended 5 April 2021.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts 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.

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 accounts to be reached.



N Rivers
C B Heslop And Company Limited
Chartered Accountants
1 High Street
Thatcham
Berks
RG19 3JG

Date:3 June 2021.....

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

**STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 5 APRIL 2021**

| | Notes | 5.4.21 Unrestricted fund £ | 5.4.20 Total funds £ |
|------------------------------------|-------|-------------------------------------|-------------------------------|
| INCOME AND ENDOWMENTS FROM | | | |
| Donations and legacies | | 14,102 | 104,898 |
| Charitable activities | | | |
| Childrens activities | | 8,000 | - |
| Other trading activities | 2 | 2,048 | 3,035 |
| Investment income | 3 | 639 | 202 |
| Total | | <u>24,789</u> | <u>108,135</u> |
| EXPENDITURE ON | | | |
| Raising funds | | 1,292 | 18,453 |
| Charitable activities | | | |
| Childrens activities | | 45,516 | 41,028 |
| Total | | <u>46,808</u> | <u>59,481</u> |
| NET INCOME/(EXPENDITURE) | | <u>(22,019)</u> | <u>48,654</u> |
| RECONCILIATION OF FUNDS | | | |
| Total funds brought forward | | 132,707 | 84,053 |
| TOTAL FUNDS CARRIED FORWARD | | <u><u>110,688</u></u> | <u><u>132,707</u></u> |

The notes form part of these financial statements

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

BALANCE SHEET
5 APRIL 2021

| | Notes | 5.4.21 Unrestricted fund £ | 5.4.20 Total funds £ |
|--|-------|-------------------------------------|-------------------------------|
| FIXED ASSETS | | | |
| Tangible assets | 6 | 11,702 | 637 |
| CURRENT ASSETS | | | |
| Debtors | 7 | 292 | 292 |
| Cash at bank | | 100,032 | 132,497 |
| | | <hr style="width: 100%;"/> | <hr style="width: 100%;"/> |
| | | 100,324 | 132,789 |
| CREDITORS | | | |
| Amounts falling due within one year | 8 | (1,338) | (719) |
| | | <hr style="width: 100%;"/> | <hr style="width: 100%;"/> |
| NET CURRENT ASSETS | | 98,986 | 132,070 |
| | | <hr style="width: 100%;"/> | <hr style="width: 100%;"/> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | 110,688 | 132,707 |
| | | <hr style="width: 100%;"/> | <hr style="width: 100%;"/> |
| NET ASSETS | | 110,688 | 132,707 |
| | | <hr style="width: 100%;"/> | <hr style="width: 100%;"/> |
| FUNDS | 9 | | |
| Unrestricted funds | | 110,688 | 132,707 |
| | | <hr style="width: 100%;"/> | <hr style="width: 100%;"/> |
| TOTAL FUNDS | | 110,688 | 132,707 |
| | | <hr style="width: 100%;"/> | <hr style="width: 100%;"/> |

The financial statements were approved by the Board of Trustees and authorised for issue on
21/6/2021..... and were signed on its behalf by:



 H E Picken - Trustee

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

**NOTES TO THE FINANCIAL STATEMENTS
for the year ended 5 APRIL 2021**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' 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.

Grants and donations

Grants and donations are only included in the Statement of Financial Activities when the general income recognition criteria are met (5.10 to 5.12 FRS 102 SORP).

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.

Foreign currencies

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

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

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 5 APRIL 2021**

2. OTHER TRADING ACTIVITIES

| | | |
|--------------------|--------------|--------------|
| | 5.4.21 | 5.4.20 |
| | £ | £ |
| Fundraising events | <u>2,048</u> | <u>3,035</u> |

3. INVESTMENT INCOME

| | | |
|--------------------------|------------|------------|
| | 5.4.21 | 5.4.20 |
| | £ | £ |
| Deposit account interest | <u>639</u> | <u>202</u> |

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 5 April 2021 nor for the year ended 5 April 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 5 April 2021 nor for the year ended 5 April 2020.

5. STAFF COSTS

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

| | | |
|-----------|----------|----------|
| | 5.4.21 | 5.4.20 |
| Employees | <u>3</u> | <u>3</u> |

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

6. TANGIBLE FIXED ASSETS

| | Fixtures and fittings £ | Motor vehicles £ | Computer equipment £ | Totals £ |
|-----------------------|----------------------------------|------------------------|----------------------------|---------------|
| COST | | | | |
| At 6 April 2020 | 13,421 | - | 515 | 13,936 |
| Additions | - | 14,989 | - | 14,989 |
| | <u>13,421</u> | <u>14,989</u> | <u>515</u> | <u>28,925</u> |
| At 5 April 2021 | 13,421 | 14,989 | 515 | 28,925 |
| DEPRECIATION | | | | |
| At 6 April 2020 | 13,005 | - | 294 | 13,299 |
| Charge for year | 104 | 3,747 | 73 | 3,924 |
| | <u>13,109</u> | <u>3,747</u> | <u>367</u> | <u>17,223</u> |
| At 5 April 2021 | 13,109 | 3,747 | 367 | 17,223 |
| NET BOOK VALUE | | | | |
| At 5 April 2021 | <u>312</u> | <u>11,242</u> | <u>148</u> | <u>11,702</u> |
| At 5 April 2020 | <u>416</u> | <u>-</u> | <u>221</u> | <u>637</u> |

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

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 5 APRIL 2021**

| | | | |
|-----------|---|------------|------------|
| 7. | DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR | 5.4.21 | 5.4.20 |
| | | £ | £ |
| | Prepayments | <u>292</u> | <u>292</u> |

| | | | |
|-----------|---|--------------|------------|
| 8. | CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR | 5.4.21 | 5.4.20 |
| | | £ | £ |
| | Taxation and social security | 618 | - |
| | Other creditors | <u>720</u> | <u>719</u> |
| | | <u>1,338</u> | <u>719</u> |

| | | | | |
|-----------|---------------------------|----------------|-----------------------------|----------------|
| 9. | MOVEMENT IN FUNDS | | Net movement in funds | |
| | | At 6.4.20 | £ | At 5.4.21 |
| | | £ | £ | £ |
| | Unrestricted funds | | | |
| | General fund | 132,707 | (22,019) | 110,688 |
| | | <u>132,707</u> | <u>(22,019)</u> | <u>110,688</u> |
| | TOTAL FUNDS | <u>132,707</u> | <u>(22,019)</u> | <u>110,688</u> |

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

| | | | |
|---------------------------|-----------------------|-----------------------|----------------------|
| | Incoming resources | Resources expended | Movement in funds |
| | £ | £ | £ |
| Unrestricted funds | | | |
| General fund | 24,789 | (46,808) | (22,019) |
| | <u>24,789</u> | <u>(46,808)</u> | <u>(22,019)</u> |
| TOTAL FUNDS | <u>24,789</u> | <u>(46,808)</u> | <u>(22,019)</u> |

Comparatives for movement in funds

| | | | |
|---------------------------|---------------|-----------------------------|----------------|
| | At 6.4.19 | Net movement in funds | At 5.4.20 |
| | £ | £ | £ |
| Unrestricted funds | | | |
| General fund | 84,053 | 48,654 | 132,707 |
| | <u>84,053</u> | <u>48,654</u> | <u>132,707</u> |
| TOTAL FUNDS | <u>84,053</u> | <u>48,654</u> | <u>132,707</u> |

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

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 5 APRIL 2021**

9. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 108,135 | (59,481) | 48,654 |
| TOTAL FUNDS | <u>108,135</u> | <u>(59,481)</u> | <u>48,654</u> |

A current year 12 months and prior year 12 months combined position is as follows:

| | At 6.4.19 £ | Net movement in funds £ | At 5.4.21 £ |
|---------------------------|----------------|----------------------------------|-------------------|
| Unrestricted funds | | | |
| General fund | 84,053 | 26,635 | 110,688 |
| TOTAL FUNDS | <u>84,053</u> | <u>26,635</u> | <u>110,688</u> |

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 132,924 | (106,289) | 26,635 |
| TOTAL FUNDS | <u>132,924</u> | <u>(106,289)</u> | <u>26,635</u> |

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 5 April 2021.

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

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 5 APRIL 2021**

| | 5.4.21 £ | 5.4.20 £ |
|---|-------------|-------------|
| INCOME AND ENDOWMENTS | | |
| Donations and legacies | | |
| Donations | 14,102 | 104,898 |
| Other trading activities | | |
| Fundraising events | 2,048 | 3,035 |
| Investment income | | |
| Deposit account interest | 639 | 202 |
| Charitable activities | | |
| Grants | 8,000 | - |
| Total incoming resources | 24,789 | 108,135 |
| EXPENDITURE | | |
| Raising donations and legacies | | |
| Fundraising & publicity | 1,292 | 18,453 |
| Charitable activities | | |
| Wages | 28,367 | 24,336 |
| Postage and stationery | 593 | 551 |
| Sundries | 1,322 | 791 |
| Activities costs | 3,142 | 5,155 |
| Volunteers expenses | 174 | 31 |
| Co-ordinator expenses | 549 | 1,337 |
| Motor expenses | 917 | - |
| | 35,064 | 32,201 |
| Support costs | | |
| Management | | |
| Insurance | 701 | 743 |
| Telephone | 816 | 671 |
| Stationery & office supplies | 1,061 | 1,089 |
| Advertising | 775 | 3,084 |
| Training costs | 1,574 | 1,624 |
| Fixtures and fittings | 104 | 139 |
| Motor vehicles | 3,747 | - |
| Computer equipment | 73 | 109 |
| | 8,851 | 7,459 |
| Finance | | |
| Bank charges | 101 | 92 |
| Governance costs | | |
| Auditors' remuneration for non audit work | 720 | 720 |
| Carried forward | 720 | 720 |

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 2021**

| | 5.4.21 £ | 5.4.20 £ |
|---------------------------------|-----------------|---------------|
| Governance costs | | |
| Brought forward | 720 | 720 |
| Professional fees | 780 | 556 |
| | <u>1,500</u> | <u>1,276</u> |
| Total resources expended | 46,808 | 59,481 |
| Net (expenditure)/income | <u>(22,019)</u> | <u>48,654</u> |

This page does not form part of the statutory financial statements